

**THE SCHEDULE**

1. Crude oil as defined in Section 14 of the Central Sales Tax Act, 1956.
2. <sup>24</sup>\*Machinery and spare parts of machinery valuing Rupees ten lakhs or more.
3. Natural Gas.
4. Non levy sugar.
5. <sup>25</sup>[Tobacco in the form of cigarette.]
6. <sup>26</sup>[All Kinds of paper]
7. <sup>27</sup>[Pan masala containing tobacco (gutka).]
8. <sup>28</sup>[Cement]
9. <sup>29</sup>[Coal]  
<sup>30</sup>[Tendu Leaves (upto 31.5.2008)]  
<sup>31</sup>[Wax (upto 31.5.2008)]  
(a) <sup>32</sup>[Dressed Leather (upto 15.8.2003)]  
(b) <sup>33</sup>[Finished Leather (from 16.8.2003 to 31.5.2008)]

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<sup>24</sup> . \* Provisions of Section 4(5) are to be considered.

<sup>25</sup> . Substituted vide Notification No. 2586 dated 23.08.2000 w.e.f. 1.9.2000.

<sup>26</sup> . Inserted vide Notification No. 3338 dated 30.10.2001, w.e.f. 1.11.2001.

<sup>27</sup> . Inserted vide Notification No. 4380 dated 7.10.2002, w.e.f. 11.10.2002.

<sup>28</sup> . Inserted vide Notification No. 2489 dated 9.5.2003, w.e.f. 16.5.2003.

<sup>29</sup> . Inserted vide Notification No. 2489 dated 9.5.2003, w.e.f. 16.5.2003.

<sup>30</sup> . Inserted vide Notification No. 2489 dated 9.5.2003, w.e.f. 16.5.2003.

<sup>31</sup> . Inserted vide Notification No. 2489 dated 9.5.2003, w.e.f. 16.5.2003.

<sup>32</sup> . Inserted vide Notification No. 2489 dated 9.5.2003, w.e.f. 16.5.2003.

<sup>33</sup> . Substituted by Notification No. 3839 dated 14.8.2003, w.e.f. 16.8.2003.

10. <sup>34</sup>[Wood and timber of all kinds and of all trees, of whatever species including ballies and bamboos, whether growing or cut or sawn, imported from outside India.]
11. <sup>35</sup>[High Speed diesel, low sulphur High speed diesel, ultra low sulphur high speed diesel, light diesel oil, super light diesel oil, superior kerosene oil, furnace oil, residual fuel oil, low sulphur heavy stocks, heavy petroleum stocks and all its variants but excluding kerosene oil of public distribution system.]
12. <sup>36</sup>[Clinker.]
13. <sup>37</sup>[Motor vehicles of all kinds including chassis thereof but excluding tractors.]
14. <sup>37</sup>[Iron and Steel, as defined in Section 14 of the Central Sales Tax Act, 1956.]
15. <sup>37</sup>[Aluminium and its products, excluding aluminium utensils]
16. <sup>37</sup>[Cables of all kinds]
17. <sup>37</sup>[Laptop, Computer System and Peripherals; T.V. including L.C.D. T.V.]
18. <sup>37</sup>[Tyres and tubes, excluding tyres and tubes of cycles, cycle-rickshaws and animal-driven vehicles.]
19. <sup>37</sup>[Marble-stone and their tiles.]

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<sup>34</sup> . Inserted vide Notification No. 2489 dated 9.5.2003, w.e.f. 16.5.2003.

<sup>35</sup> . Inserted vide Notification No. 159 dated 15.1.2004, w.e.f. 21.1.2004.

<sup>36</sup> . Inserted vide Notification No. 2485 dated 18.8.2008, w.e.f. 18.8.2008.

<sup>37</sup> . Inserted vide Notification No. 2812 dated 29.9.2008, w.e.f. 30.9.2008.

**Note:** The following goods are notified for the purposes of realization of tax through the manufacturer:-

1. Non levy sugar
2. Tobacco in the form of cigarette
3. Paper meant for writing, printing or packing purpose excluding news print
4. Pan Masala containing tobacco (gutka)
5. Cement
6. High speed diesel, low sulphur high speed diesel, ultra low sulphur high speed diesel, light diesel oil, super light diesel oil, superior kerosene oil, furnace oil, residual fuel oil, low sulphur heavy stocks, heavy petroleum stocks and all its variants but excluding kerosene oil of public distribution system.
7. Iron and Steel as defined in Section 14 of the Central Sales Tax Act, 1956.
8. Aluminium and its products excluding aluminium utensils.
9. Laptop, Computer system and peripherals, T.V. including L.C.D. T.V.
10. Refrigerator, Air-conditioner and Air-conditioning plants.

20. <sup>38</sup>[Refrigerators, Air conditioners and Air-conditioning plants.]

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<sup>38</sup> . Inserted vide Notification No. 2812 dated 29.9.2008, w.e.f. 30.9.2008.

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6. High speed diesel, low sulphur high speed diesel, ultra low sulphur high speed diesel, light diesel oil, super light diesel oil, superior kerosene oil, furnace oil, residual fuel oil, low sulphur heavy stocks, heavy petroleum stocks and all its variants but excluding kerosene oil of public distribution system.
7. Iron and Steel as defined in Section 14 of the Central Sales Tax Act, 1956.
8. Aluminium and its products excluding aluminium utensils.
9. Laptop, Computer system and peripherals, T.V. including L.C.D. T.V.
10. Refrigerator, Air-conditioner and Air-conditioning plants.

**STATEMENT OF OBJECTS AND REASONS**

The Uttar Pradesh Tax on Entry of Goods Act, 2000 (U.P. Act No. 2 of 2000) was enacted to provide for the levy and collection of tax on entry of goods into a local area for consumption, use or sale therein. The said act was declared ultra vires by the Hon'ble High Court of Judicature at Allahabad in writ petition No. 251/2003 M/s Indian Oil Corporation Limited vs. State Government in its Judgment dated January 27, 2004 the State Government filed the special leave petition No. 2757-2758/2004 against the said Judgment the Hon'ble Supreme Court in the said special leave petition stayed the operation of the said Judgment of the High Court of February 9, 2004 with the condition that the amount realised as entry tax shall be deposited in the separate interest hearing account there after in the case of Jindal Steel Ltd. vs. State Government and others the Hon'ble Supreme Court required the High Court to submit its report regarding whether the entry tax under the said act falls in the category of compensatory tax or not. The High Court in its judgment dated January 8, 2007 held that the entry tax under the said act does not fall in the category of compensatory tax. The same judgment had been delivered by the High Court in the case of the Indian Oil Corporation Ltd. and other similar cases. A special leave petition was filed in the Supreme Court by the State Government against the Judgment of the High Court dated January 8, 2007. Since M/s Indian Oil Corporation Ltd. was demanding for the refund of Rs. 3022-58 crore on the basis of the interim order dated April 17, 2007 of the Apex Court, the State Government was considering to enact afresh the said act retrospectively after the Judgment of the constitution Bench of the Supreme Court. In the mean time the Bihar Entry Tax Act was held to be valid by the Patna High Court. It was therefore decided to make a Law with retrospective effect by removing the short comings pointed out in the Judgment of the High Court of Judicature at Allahabad and in the light of observation with respect to the compensatory tax made by the constitutional Bench of the Supreme Court and on the basis of the provisions of the Bihar Entry Tax Act, which had been held valid by the Patna High Court.

Since the State Legislature was not in session and immediate legislative action was necessary to implement the aforesaid decision the Uttar Pradesh Tax on Entry of Goods in to Local Areas Ordinance, 2007 (U.P. Ordinance No. 35 of 2007) was promulgated by the Governor on September 24, 2007.

This Bill is introduced to replace the aforesaid Ordinance.

By Order,

**S.M.A. Abidi**

**Pramukh Sachiv**

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